



HM Revenue  
& Customs

## CUSTOMS INFORMATION PAPER (14) 05

### Completion of customs import declarations – Box 15a – Country of Dispatch (CoD)

<b>Who should read:</b>	Those responsible for completing (or issuing instructions for the completion of) customs import declarations
<b>What is it about:</b>	A reminder of the law/guidance in respect of completion of Box 15a of the customs import declaration (Country of Dispatch), and some examples of how the field should be completed in given circumstances
<b>When effective:</b>	Immediately
<b>Extant until/ Expires</b>	Extant until the Customs Tariff is amended.

#### 1. Introduction

The HMRC review of Low Value Bulking Imports (LVBI) identified examples of incorrect completion of Box 15a of the customs import declaration. It recommended that declarants be reminded of the existing law/guidance in respect of the completion of this field.

Separately, we are finding many more examples of this practice in all declarations, all of which have to be manually corrected before inclusion within Trade Statistics. Often this means that these movements are being included within Intrastat as an intra-community arrival, which is not correct.

A recent CIP ([CIP \(13\) 04](#)) reminded declarants of the correct completion of Box 25 (Mode of Transport at the border). This CIP highlights the need to ensure improved data quality with regards to identifying the Non EU Country Code from which goods are dispatched to the UK.

This CIP is in relation to imported consignments only. For goods exported from the UK, code ZY can still be used where appropriate.

#### 2. Correct completion of Box 15a (Country of Dispatch) at import

##### 2.1 The law

Annex 37, title II, section C (formalities for release for free circulation, etc), Box 15 of Regulation 2454/93 states;

“If no stoppage or judicial action unrelated to transport has taken place in an intermediate country, enter in box 15a the relevant Community code from Annex 38 for the country from which the goods were initially dispatched to the Member State of import. If such stoppages or actions have taken place, the last intermediate country is to be considered the country of dispatch/export.”

## 2.2 Our guidance

Volume 3, Part 3 of the Tariff says;

“Normally you should enter the relevant Country Code for the country from which the goods were initially despatched to the UK. If, however, in the course of their transportation, there is a stoppage or legal action taken in respect of the goods in an intermediate country, **i.e. a non-EU country** causing them to remain in that country for a longer period than would normally have been the case, you should enter the Country Code for the last intermediate country, i.e. the **non-EU** country where the goods were last located before arrival in the UK.”

A list of valid country codes may be found in Volume 3, Appendix C1 of the Tariff.

We now know that the latter part of this guidance is open to mis-interpretation. In the event of a stoppage *as described*, the Country Code of the last intermediate non-EU country **where the stoppage took place** should be entered. Any subsequent non-EU countries through which the goods pass en route to their final destination should be disregarded. The Tariff will be amended in due course.

## 2.3 Some examples

These examples assume a normal commercial or private transaction. No (non transport-related) stoppages or actions have taken place in any intermediate country in examples 1 or 2. Therefore, the original country of dispatch does not change, even though there have been transport-related changes en route. However, in example 3, a stoppage or judicial action takes place and the country of dispatch changes. There are very few occasions when we think this will occur. Other reasons for stoppage en route such as, for example, calling for a cultural or firearms licence, are not regarded as an event which would change the original country of dispatch.

### Example 1

A packet is sent by a person in Colombia to a recipient in the UK. The goods are flown via the USA, where they change planes and are consolidated onto a direct flight to the UK, together with goods from a number of other countries in North and South America.

In this instance, the Country of Dispatch code to be declared in Box 15a of the customs import declaration is that for Colombia, not USA.

### **Example 2**

A packet is sent by a person in USA to a recipient in the UK. The goods are placed on a flight to Europe which stops first in Germany, where the packet is unloaded and placed on to a direct flight to the UK.

In this instance, the Country of Dispatch code to be declared in Box 15a of the customs import declaration is that for USA, not Germany.

### **Example 3**

Goods are sent by a company in Argentina to a recipient in the UK. The goods are flown to the USA for consolidation, where the goods are detained and confiscated as a result of a legal dispute. The dispute is resolved as a result of police or court action, and the ownership of the goods is changed as a direct outcome. The goods are released after two weeks when re-exportation is arranged by the appropriate legal authorities. The goods are flown on to the UK.

In this instance, the Country of Dispatch code to be declared in Box 15a is that for USA, not Argentina.

If there were stoppages unrelated to transport in more than one country en route, the country of dispatch will be the last intermediate non-EU country where such a stoppage took place. Therefore, using this example, if the goods were routed via Canada and Iceland after leaving the USA en route to the UK, and a further (non-transport related) stoppage took place in Canada, the country of dispatch code will change to Canada.

## **2.4 Further action**

To ensure that an EU Member State cannot be incorrectly shown as a CoD for import purposes (as per example 2 above), we intend to implement a restrictive measure on CHIEF in the near future. This will mean that CHIEF will not accept EU country codes in Box 15a against import CPCs where goods are being cleared to free circulation. This measure has already been adopted for Box 17a (Country of Destination) for most export CPCs.

There are some circumstances where it would be correct to use an EU country code. For example;

- Movements from Special Territories which don't have their own country codes listed in the Tariff e.g. Livigno would be IT, Aland Islands would be FI, etc;
- Movements of CPEI (Customs Procedures with Economic Impact) goods between authorised traders in different Member States; and

- Non-Community goods in transit where the declaration is made by NCTS (New Community Transit System).

In these cases, CHIEF will still allow an EU country code to be declared.

This CIP acts as notice of our intent to implement this measure. Where operators need time to implement this change, this can be discussed on a bi-lateral basis.

### **3. Contacts**

If you have any queries about the content of this letter, please contact the Excise and Customs Helpline on 0300 200 3700

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If you have a question about the content of this paper please use the details provided in the Contacts section. For general HMRC queries speak to the VAT, Excise & Customs Helpline on Tel 0300 200 3700

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